

EXHIBIT 31

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
Norfolk Division
In Admiralty**

In the Matter of COEYMANS MARINE TOWING, LLC D/B/A CARVER MARINE TOWING as Owner and Operator of MIT Mackenzie Rose, (IMO No. 8968765) her cargo, engines, boilers, tackle, equipment, apparel, and appurtenances, etc., *in rem*, ("M/T MACKENZIE ROSE"), petitioning for Exoneration from or Limitation of Liability in allision with Norfolk and Portsmouth Belt Line Railroad Company Main Line Railroad Bridge (the "Bridge") occurring June 15, 2024 in and about the Elizabeth River, Virginia.

Civil Action No: 2:24-cv-00490

Declaration of Jason Galioto

I, Jason Galioto, declare under penalty of perjury as follows:

1. I am an employee of Coeymans Marine Towing LLC d/b/a/ Carver Marine Towing ("Carver or CMT"). In or around May 2024, I assumed the role of Compliance and Logistics Supervisor at our Staten Island location. I transitioned into this position through the end of June 2024, during which time I was learning the relevant processes, systems, and procedures. Accordingly, I had no knowledge of the incident until after it occurred. Prior to and at the time of the incident, I had no responsibility for assessing or determining the functionality of any equipment, including the autopilot system on any vessel.
2. After June 20, 2024, I was assigned as litigation support to assist counsel for Carver to evaluate the claim of a bridge strike by the M/V MACKENZIE ROSE that was reported on June 20, 2024, and that had reportedly occurred on June 15, 2024. My role was to follow the instructions of attorneys James Rodgers and Dawn Johnson, now of Clyde & Co., LLP. All of the work I did with regard to the M/V MACKENZIE ROSE after June 20, 2024, was for and at the direction of counsel for Carver.
3. I have no personal knowledge of the events of June 15, 2024, or of the condition of the vessel M/V MACKENZIE ROSE, or of the qualifications of the crew of the M/V MACKENZIE ROSE. I have no personal knowledge of the hiring,

management, training, or discipline of the crew members assigned to the M/V MACKENZIE ROSE on or about June 15, 2024.

4. I did not inspect or conduct any investigation to determine what the condition of the M/V MACKENZIE ROSE was on June 15, 2024, or in response to the accident that occurred on that date. I have no personal knowledge as to the results of any such investigation. My sole involvement was as assigned litigation support to counsel.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on the 16th of July 2025, in Jul 21, 2025.

Jason Galioto

Jason Galioto (Jul 21, 2025 13:00 EDT)

Jason Galioto

Under penalties provided by law pursuant to 28 U.S.C. § 1746, I, Jason Galioto, certify that the statements set forth in this Affidavit are true and correct, except as to matters therein stated to be on information and belief, and as to such matters I certify that I verily believe the same to be true.

Affidavit of Jason Galioto SMM 7.16.2025

Final Audit Report

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